

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

STATE BOARD OF EQUALIZATION

[M05-121]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Presentation of evidence at hearings before the State Board of Equalization.
SBOE-05-001

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

May 6, 2005

3. Summary of the contents of the substantive policy statement:

Establishes Board policy on allowable evidence to be presented to the Board at hearings before the Board. In a hearing before the State Board of Equalization, a petitioner may not raise any issue not included in the initial petition filed with the assessor. A petitioner is required to submit to the assessor substantial information supporting the petitioner's opinion of the value of the property. If the petitioner has failed to provide substantial information on a valuation approach, then he or she has failed to properly raise that issue and may not present evidence relevant to that issue at a hearing before the Board of Equalization. If a petitioner does properly raise an issue, then he or she may present any evidence on that issue at a hearing before the Board, regardless of whether the evidence on that issue was presented to the assessor with the initial appeal. A respondent county may present any information to support the current valuation. A petitioner may present any new evidence to rebut an issue raised by the respondent assessor's office, during the Board hearing, even if the petitioner did not raise the issue on the initial appeal. Evidence allowed for rebuttal will be limited to evidence on a point raised by the respondent county. In other words, the petitioner may not use rebuttal testimony as an opportunity to present any new evidence he or she wishes. It must be on a rebuttal point only.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Harold Scott, Chairman
Address: 100 N. 15th Ave., Suite 130
Phoenix, AZ 85007
Telephone: (602) 364-1601

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

A copy of the statement may be obtained at the SBOE office at the address listed in item #5. There will be a charge of 25 cents per page, payable in cash or by money order to the State Board of Equalization.